IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 12TH FEBRUARY 2007 / 23RD MAGHA 1928

WP(C).No. 4712 of 2007(J)

PETITIONER:

O.V. ANTONY,
ENGI TECH,
OLANGATH HOUSE,
IRUMPANAM,
ERNAKULAM DIST.

BY ADV. SRI.M.K.SUBHAKARAN

RESPONDENTS:
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1. **INSPECTING ASSESSMENT COMMISSIONER,**
   COMMERCIAL TAXES, CIVIL STATION,
   KAKKANAD, KOCHI-30.

2. **DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES,
   SALES TAX OFFICE COMPLEX,
   PERUMANOOR P.O., KOCHI.

3. **ASSESSMENT COMMISSIONER (WORKS CONTRACT),**
   OFFICE OF DEPUTY COMMISSIONER, SALES TAX OFFICE COMPLEX,
   PERUMANOOR P.O., KOCHI.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 12/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO: 4712/2007 J

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1. COPY OF THE ORDER WITH DEMAND NOTICES.

EXT.P2. COPY OF THE PAGE 40 OF THE LEDGER AND PAGE 53 OF THE DAY BOOK.

EXT.P3. COPY OF THE DEMAN NOTICES OF THE R1.

EXT.P4. COPY OF THE APPEAL.

EXT.P4A. COPY OF THE PETITION.

EXT.P5. COPY OF THE ORDER IN STA 23/07 IN IA NO.1 3/07 DT. 2/2/07.

EXT.P6. COPY OF THE WORKS ORDER ISSUED BY KOCHIN REFINERIES LTD., KOCHI.

EXT.P7. COPY OF THE ASSESSMENT ORDER FOR THE YEAR 1998-99.

EXT.P8. COPY OF THE ASSESSMENT ORDER FOR THE YEAR 1999-00.

EXT.P9. COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2000-01.

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K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 4712 OF 2007-J

JUDGMENT

This Writ Petition is filed, challenging Ext.P5, which is an interim order passed in Ext.P4(a) stay petition, filed along with Ext.P4 appeal. Going by the contentions of the petitioner and having regard to the assessment for previous years, I feel that it may be unjust to ask him to remit Rs.3 lakhs, pending disposal of the appeal.

2. I heard the learned Government Pleader also on this point. Having regard to the facts of the case, the recovery pursuant to Ext.P3 will remain in abeyance, if the petitioner furnishes security for the amount demanded therein. The 2nd respondent appellate authority is directed to pass final orders on Ext.P4 appeal as expeditiously as possible, at any rate, within three months from the date of production of a copy of this judgment.

The Writ Petition is disposed of as above.

12th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/